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Summary of the doctoral dissertation entitled

Excise duty on tobacco products and economic crime

Economic crime in the field of excise duty on tobacco products is a significant problem and a threat to the stability of the state budget. Although estimating its size is extremely difficult due to the covert nature of illegal activities and being exclusively based on the statistics of law enforcement agencies, it is known that it brings measurable losses, affecting the economy as a whole. In addition to trying to compensate and broaden literature on illegal activities in the field of excise duty on tobacco products and economic crime related to it, the dissertation attempts to verify the "system" of counteracting and combating, and the adequacy made available by the legislator of the instrumentation of operational and reconnaissance activities.

The main aim of the dissertation is to identify, analyse and evaluate the determinants criminal abuse of tobacco excise duty and its impact on the economic crime rate in Poland.

The complexity of the main objective, resulting from the interpretation of theoretical, empirical, methodological, and practical issues required the following objectives to be defined:

- 1) Determining the mechanisms most often used for crimes related to excise duty on tobacco products.
- 2) Indication of an alternative method of fighting economic crime using the social factor.
- 3) Assessment of the adequacy of penalizing excise crime on tobacco products against excise tax revenues.

The objectives of the dissertation thus defined correspond to the following main hypothesis:

The factor influencing the level of excise crime on tobacco products is low identification of criminogenic factors and penalization of prohibited acts.

The implementation of the main hypothesis required forming the following supporting hypotheses:

1) Despite the intensified activities of national control structures (KGP, CBŚP, KAS, MF) and international cooperation, excise duty crime on tobacco products continues to bring measurable economic losses.

2) Functioning institutional system is an important factor of criminogenic behaviour, which initiates unauthorised economic activities in the field of tobacco excise duty.

Conducting own empirical research required adapting the methodology to the issues raised. Therefore, for the purposes of the study the following measures were taken:

- analysis of crime statistics and forms of criminalisation made available by the Police Headquarters and the Ministry of Justice. The main objective of this action was to determine the scale of the problem and identify trends in economic crime, including excise tax on tobacco products;

- analysis of rulings of common courts in terms of the amount and type of imposed penalties to tax evasion caused by illicit activities in the field of excise duties on tobacco products. This was done in order to try to show their inadequacy to the budget and economic losses caused, and thus, failing to perform their primary function (deterrence);

- an interview with officials from the Regional Police Headquarters in Rzeszów was conducted. The aim of this research stage was to get to know the perspective of those directly involved in combating economic crime in the area of tobacco excise taxation.

The structure of work, together with the chosen research method, made it possible to positively verify individual hypotheses and achieve the main objective.

The conducted research has highlighted that economic crime, especially criminal and fiscal crime, is growing strongly. The changes taking place within it and in its structure requires adequate legislative changes in order to be able to effectively combat economic excise duty fraud. Strengthening cooperation between state authorities, given the current level of sophistication and development of economic crime, seems to be insufficient, which renders it necessary to undertake actions aimed to make systemic changes.

